R. Dis File No. 31(a)

1939.

Collection No.

Pros. Serial Nos. 1 — 12

**Subject.**

Indian Income Tax (Amendment) Act- 1939

Sec. 22(1) - Notice by Publication in the Press.

**Previous References.**

**Later References.**

B7 269/40

D.No.2713 S.N.1

1 The endorsement of the Central Board of Revenue D.A.Dis. No.53-Gl.1/38, dated the 7th April 1938 referred to in the p.u.c does not appear to have been received in this office. As, however, the principle to be observed in the selection of newspapers for publication of the notice has been stated in the p.u.c, a copy of the Board's endorsement of 1938 seems unnecessary for supplying the information asked for by the Central Board. We may ask for a copy when sending a reply to the reference now received.

2 The newspapers normally read by the public of the Station are the following:-

1) The Hindu
2) The Madras Mail
3) The Daily Post.

To constitute effective publication, the notice has to be published in the above newspapers. If approved, these newspapers may be selected for the publication of the notice and the Central Board of Revenue informed accordingly.

3 As regards the enquiry from the Central Board of Revenue, whether any difficulty is likely to be felt in completing the second column of the Table appended to the draft notice ~~received with the p.u.c~~, we may reply that no such difficulty is likely to be felt so far as the jurisdiction

jurisdiction of the Income-tax Officer of the Station is concerned.

4 Before sending a reply on the above lines, the file may be sent U.O. to the Asst.Commissioner of Income-tax for favour of remarks.

5 When sending a reply to the Board of Revenue, a copy of it together with a copy of letter replied to will be sent to the Asst.Commissioner of Income-tax for necessary action.

(from para 1)

31/3/39.

31.3.39.

In Secy. & Commr. of I.T.
8.4.39.

To

The Asst.Commissioner of Income-tax
U.O.No.2713, dated the 10th April 1939.

6 Seen. I have no remarks to offer.

13.4.39
For Asst Commr of I.T.

4

D.3924. S.N.2
D.4042. S.N.3

7

Please see S.N.1 and also from para. 1 of these notes. 2 drafts submitted. After issue the file will be submitted to Secretary.

W 18.4.39 20.

Ac 19.4.39 20

Issue.
I presume there are no important vernacular papers in large circulation in the C & M Station.
J. N. Roy Chaudhuri 21.4.39

F. A.

8

The drafts are being issued. There is only one prominent newspaper in the Civil and Military Station published in an Indian language, ~~that is,~~ i.e the 'Quam'. There are the 'Tai Nadu' and the 'Al Kalam' published in the City. The Collector ~~and Assistant Commissioner of Income-tax~~ may perhaps be consulted U/O whether he considers that any of these newspapers are ~~sufficient~~ important so far as the C. & M. Station public are concerned.

W 21.4.39

Ac 21.4.39

F. A.

9

The vernacular papers need not necessarily be local ones. I understand, however, that none of the local papers referred to above nor any of the Madras papers like Swadesamitran has much circulation (less than 200). It appears therefore that we need not publish the notice in vernacular papers.

J. N. Roy Chaudhuri 24.4.39

5

(J) (c.p.11-14) S.N.4 and 5. Issue.

10 Submitted with reference to para. 7 ante.

W 25.4.39
HC 25.4.39

Rumegar 26/4/39.

Secy.

D.4333. S.N.6

11 The notice may be sent to the Manager, Residency Press, for publication in an extraordinary issue of the Residency Orders, today. Draft submitted.

Rumegar 27/4/39.

Dsnk to Press W 27.4.39
HC 27.4.39.
Secy.

D.4371. S.N.7

c.p.11 (J) 12 Please see S.N.4. Draft submitted.

W 28.4.39
HC 28.4.39

28/4

S.N.8. Issue.

~~D.4217~~ ~~S.N.9~~

~~In view of para 8 ante the notice need not be published in vernacular papers.~~

D.3784. S.N.(9)

Draft submitted.

Main file submitted in another connection. After issue, this will be brought on to the main file. I.T.files will be arranged and shown to Supdt. ~~Thexxare~~ in

21.4.39

21.4.39

22.4.39

S.N.10. Issue.

D.4217. S.N.11

The notice has been published in the Residency Orders and put up on the Notice Boards of the offices and courts specified in Rule 18 of the Income-tax Rules.- Vide S.N.3 and 5 to 10.- The Assistant Commissioner of Income-tax may be consulted U/O whether he considers it necessary that the notice should be similarly ~~put up~~ published in any of the Indian languages ~~also~~ on the notice Boards of offices. ~~In view of~~ For the reason stated in para 9 of notes it was decided that no ~~the~~ notice need ~~not~~ appear in newspapers published in Indian languages.

S.N.3
c.p.10(a)

1.5.39

1-5-39.

2.5.39.

To

The Asst. Commir. of Income-tax.
U/O No.D.4217 d.2-5-39.

16

All notices under section 22(1) should have been published on or before 1st May. No action appears necessar now. Action could have been taken to put up notices in Indian Languages also in Notice Boards of offices if S.N.11 had been sent to me on the 24th or 25th April as soon as it was received.

Mr. N.S.V
9/5
5/52

J. N. Rajagopalan 4.5.39

For Asst. Commr. of Income-tax.

DESPATCHED
5 MAY 1939

17

*c.p.20-21 'J'

Please see paras. 14 to 16 ante. *S.N.11 may be filed.

D.4589. S.N.12

May be filed.

W 7.5.39

AC 8.5.39.

R. 9-5

Awaiti 15/12/39

8

D.12,651. S.N.13.

18

Draft submitted with fair.

21.12.39

22.12.39

S.N. 14 -

Record

C.No.31(5)-I.T./39.

Central Board of Revenue.

New Delhi, the 11th March 1939.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
15 MAR. 1939
Diary No. 2713
File No. R 31/39.

From

P.S. Pillay, Esquire, M.A., B.L.,
First Secretary, Central Board of Revenue,

To

All Commissioners of Income-tax.

Sir,

Indian Income-tax (Amendment) Act, 1939 - Section 22(1) - Notice by publication in the press.

The relevant obligation imposed on the Income-tax Officer by section 22(1) of the Indian Income-tax Act, 1922 as recently amended, is to "give notice by publication in the press". With the obligation worded as it is publication in any one newspaper circulating in the relevant area would be defective, not because it would not be publication in the press but because it would not constitute effective publication. The Income-tax Officer's notice should therefore appear in newspapers of such number and selected on such principles as will ensure that broadly speaking the whole newspaper reading public of the Income-tax Officer's area of jurisdiction will find the notice in a newspaper normally read by them. The list of approved newspapers forwarded to you

with

with Board's endorsement D.A.Dis.53-Gl.I/38, dated the 7th April 1938 will afford a reasonable guide in this respect.

2. It is however not necessary that separate notices should be published under the signature of the various Income-tax Officers whose jurisdictions are included within the area of circulation of a single journal but a joint notice subscribed by the Income-tax Officers concerned showing their jurisdiction and address would be sufficient. A draft of a notice drawn up for the purpose is enclosed for your information.

3. I am to request that the Board may be informed which newspapers you propose to select for the publication of the notice and whether any difficulty is likely to be felt in completing the second column of the Table (appended to the draft notice forwarded herewith ) which should contain an adequate definition of the jurisdiction of each Income-tax Officer concerned. The Board will be glad to receive, along with your reply, several specimens of the table filled in for representative circles in your charge.

4. A very early reply is requested.

I have the honour to be,
Sir,
Your most obedient servant,

11-3-39

First Secretary, Central Board of Revenue.

SR.
11/3.

## INCOME-TAX.

### RETURN OF TOTAL INCOME AND OF TOTAL WORLD INCOME OF THE PREVIOUS YEAR FOR ASSESSMENT IN THE YEAR COMMENCING ON THE FIRST APRIL 19 .

---

In pursuance of subsection (1) of section 22 of the Indian Income-tax Act, 1922 (XI of 1922), each of the Income-tax Officers mentioned in column 1 of the annexed table hereby gives notice to every person subject to his jurisdiction as specified in the corresponding entry in column 2 thereof whose total income during the previous year exceeded the maximum amount not chargeable to income-tax to furnish to him within 60 days from the date of this notice a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as are required by the said form) the total income and total world income of such person during that year.

A copy of the prescribed form will be supplied free of charge to any person who, for the purpose of complying with this notice, applies at the office of the Income-tax Officer concerned.

PENALTY. Any person who fails without reasonable cause to furnish the return required by this notice, or fails without reasonable cause to furnish within the time allowed or in the manner required, is liable under section 28 of the said Act to a penalty not exceeding $1\frac{1}{2}$ times any tax payable by him.

PLACE OF ASSESSMENT. .....

PLACE OF ASSESSMENT. Under the provisions of section 64 of the said Act, where an assessee carries on a business, profession or vocation at any place, he shall be assessed by the Income-tax Officer of the area in which that place is situate or, where the business, profession or vocation is carried on in more places than one, by the Income-tax Officer of the area in which the principal place of his business, profession or vocation is situate; and in all other cases an assessee shall be assessed by the Income-tax Officer of the area in which he resides.

Date .....

Table.

| 1. Income-tax Officer | | 2. Jurisdiction |
|---|---|---|
| Name and Designation. | Address. | |
| | | |

S N 24

(6)

Mr N.S.V

# INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

I 16/4

15/20

O IPL NEW DELHI V 15 STE 41

COMMISSIONER INCOMETAX CIVIL AND MILITART STATION

BANGALORE

(2)

162ADM-IT-39 ALL NOTICES UNDER SUBSECTION ONE OF SECTION TWENTYTWO INDIAN INCOME TAX ACT MUST BE GIVEN ON OR BEFORE THE FIRST OF MAY 1939 THIS IS OF UTMOST IMPORTANCE

9285

BY 194 16/26

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
17 APR. 1939
Diary No. 3924
File No. A.C. 31/35

The sequence of entries at the beginning of this telegram is—class of telegram, time handed in, serial number (in the case of foreign telegrams only), office of origin, date, service instructions (if any) and number of words.

**This form must accompany any enquiry respecting this telegram.**

MGIPPAb.—

S.N 3

16

C.No.31(5)-I.T./39.

CENTRAL BOARD OF REVENUE.

New Delhi, the 16th April 1939.

From

T. S. Pillay, Esquire, M.A.,B.L.,
First Secretary, Central Board of Revenue.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
20 APR. 1939
Diary No. 4042
File No. 8.R.31/39

To

The Commissioners of Income-tax,
Minor Provinces.

Indian Income-tax (Amendment) Act, 1939 - Section 22(1) - Notice by publication in the press.

Sir,

S N 1
C I 1

In continuation of my letter C.No.31(5)-I.T/39, dated the 11th March 1939, on the subject above, I am directed to enclose a copy of a notice under sub-section (1) of section 22 of the Indian Income-tax Act,1922, as finally drawn up, and to request that arrangements may now be made for the publication of the notice before the 1st May 1939. The notice should appear in the English papers as also in important vernacular newspapers, if any, circulating in your jurisdiction. The Board considers that it would be enough to publish the notice once only in the papers selected by you. It is necessary to insert the names of the Income-tax Officers in column 1 of the table appended to the notice in order that the authenticity of the notice may not be doubtful.

2. I am to add that sub-section (1) of section 22 of the Act also requires that in addition to publication in the press the notice should also be published in the prescribed manner. This is provided for in Rules 18 and 18A of the Indian Income-tax Rules

as amended by Board's notification No.11, dated the 25th March 1939 (copy enclosed). Steps may accordingly be taken to have the notice put up in the Notice Boards of the Offices and Courts specified in revised rule 18 of the Income-tax Rules.

I have the honour to be,

Sir,

Your most obedient servant,

T. S.Pillay.

First Secretary, Central Board of Revenue.

Copy forwarded to -

The Commissioner of Income-tax,
Andamans and Nicober Islands,
Port Blair.

The Commissioner of Income-tax,
Civil and Military Station,
Bangalore

for information and necessary action.

By order

16.4.39

First Secretary, Central Board of Revenue.

# N O T I C E.

## Income-tax.

## RETURN OF TOTAL INCOME AND OF TOTAL WORLD INCOME OF THE PREVIOUS YEAR FOR ASSESSMENT IN THE YEAR COMMENCING ON THE FIRST APRIL 19

In pursuance of sub-section (1) of section 22 of the Indian Income-tax Act, 1922 (XI of 1922), each of the Income-tax Officers mentioned in column 1 of the annexed table hereby gives notice to every person subject to his jurisdiction as specified in the corresponding entry in column 2 thereof whose total income during the previous year exceeded the maximum amount not chargeable to income-tax to furnish to him within 60 days from the date of this notice a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as are required by the said form) the total income and total world income of such person during that year.

A copy of the prescribed form will be supplied free of charge to any person who, for the purpose of complying with this notice, applies at the office of the Income-tax Officer concerned.

PENALTY. Any person who fails without reasonable cause to furnish the return required by this notice, or fails without reasonable cause to furnish within the time allowed or in the manner required, is liable under section 28 of the said Act to a penalty not exceeding 1½ times any tax payable by him.

PLACE OF ASSESSMENT. Under the provisions of section 64 of the said Act, where an assessee carries on a business, profession or vocation at any place, he shall be assessed by the Income-tax Officer of the area in which that place is situated or, where the business, profession or vocation is carried on in

# TABLE.

| 1. Income-tax Officer | | 2. Jurisdiction |
|---|---|---|
| Name and Designation | Address | |
| | | |

## CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

*New Delhi, the 25th March 1939.*

**No. 11.**—In exercise of the powers conferred by sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), as amended by the Indian Income-tax (Amendment) Act, 1939 (VII of 1939) read with section 22 of the General Clauses Act, 1897 (X of 1897), the Central Board of Revenue directs that the following further amendments shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (*4*) of the said section, namely:—

After rule 17 of the said Rules, the following rules shall be inserted, namely :—

"18. The manner of publication under sub-section (*1*) of section 22 other than publication in the press shall be as follows :—

On or before the 1st May in each year, a notice, in the form set out in Rule 18-A, or as near thereto as may be, requiring every person whose income exceeds the maximum amount which is not chargeable to income-tax, to furnish a return of his total income and total world income during the previous year in the prescribed form and verified in the prescribed manner shall be affixed to the notice board of the Income-tax Officer's office and (with the consent of the Provincial Government where such consent is necessary and has been obtained) of as many of the following offices or Courts situated within the Income-tax Officer's jurisdiction as may be practicable :—

1. All Head Post Offices and Sub-Post Offices.
2. Courts of the District Judges, Subordinate Judges, Civil Judges and District Munsiffs.
3. Offices of the District Collector, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtiarkars.

18-A.—The notice referred to in sub-section (*1*) of section 22 shall be in the following form :—

NOTICE.

**Income-tax.**

*Return of total income and of total world income of the previous year for assessment in the year commencing on the 1st April 19 .*

In pursuance of sub-section (*1*) of section 22 of the Indian Income-tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount not chargeable to Income-tax to furnish within sixty days from the date of this Notice a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as are required by the said form) his total income and total world income during that year.

A copy of the prescribed form will be supplied free of charge to any person who, for the purpose of complying with this notice, applies at my office.

*Penalty.*—Any person who fails without reasonable cause to furnish the return required by this notice, or fails without reasonable cause to furnish it within the time allowed or in the manner required is liable under Section 28 of the said Act to a penalty not exceeding one and a half times any tax payable by him.

Income-tax Officer.

Address.

Date.

NOTE.—For the year commencing on 1st April 1939, the maximum amount which is not chargeable to income-tax is as follows :—

In the case of—

(i) Any Court of Wards Administrator General, Official Trustee, any Receiver or Manager appointed under any order of a Court, or any trustee or trustees appointed under a duty executed trust deed, where the income, profits or gains or any part thereof are not specifically receivable on behalf of any one person, or where the individual shares of the persons on whose behalf they are receivable are indeterminate or unknown..... Rs. *nil.*

(ii) Any company or local authority. Rs. *nil.*

(iii) Any person, being a British subject or the subject of a State in India or Burma, who is not resident in British India and whose total world income exceeds Rs. 2,000.....Rs. *nil.*

(iv) Any other non-resident person. Rs. *nil.*

(v) Any other individual, Hindu undivided family, firm or association of persons ..... Rs. 2,000.''

T. S. PILLAY,

*First Secy., Central Board of Revenue.*

No. 11.—C. No. 46(1)-I. T./39.

Copy forwarded to all Commissioners of Income-tax (including the Special Investigating Officer, Bombay), all Chambers of Commerce, and the Income-tax Adviser to the Board.

By order, etc.,

K. B. DEB,

for *First Secy., Central Board of Revenue*

GIPD—L 933CBR—6-4-39—1,010.

12

this office and I request you to send a copy of it.

I have, etc.,

for Commissioner of Income-tax.

S.N.1
c.p.1
'F'

P.U.C.

Copy with copy of the letter replied to ~~together with a copy of telegram from the Central Board of Revenue, No.162ADM-IT-39, dated the 15th April 1939,~~ forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

19.4.39

19.4.39.

TABLE.

| 1 Income-tax Officer. | | Jurisdiction. |
|---|---|---|
| Name and Designation. | Address. | |
| Mr.J.N.Rajagopala Iyer, B.A., Income-tax Officer. | Civil and Military Station, Bangalore. | Civil and Military Station, Bangalore. |

S.N. 65

Issued 22/4/39 | Issue 21.4.39 URGENT.

Res. Mysore 38.

2 copies Draft

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

*Bangalore, the* 22nd April 1939.

R. Dis No. F. 31-39 Judl Enq.

A copy of the undermentioned papers is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for necessary action.

~~A copy of the undermentioned paper(s) is forwarded with compliments to~~ information and ~~the Secretary to the Government of His Highness the Maharaja of Mysore, Department~~ ~~for information,~~ in continuation of with ~~reference~~ to the ~~correspondence ending with (his)~~ ~~memorandum~~ letter ~~endorsement~~ ~~from~~

~~No.~~ ~~dated the~~

By order, etc.,

for 21.4 ~~Secretary~~ to the Resident.
Commissioner of Income-tax.

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LIST OF PAPERS.

P.U.C. I Telegram from the Central Board of Revenue No.162ADM-IT-39 dated the 15th April 1939.

P.U.C. II Letter from the Central Board of Revenue, C.No.31(5)-I.T/39 dated the 16th April 1939, with enclosures.

19.4.39 20

19.4.39 20

1686—12-3-1937—2,000—R

S No-b

(15

URGENT

No. Income-tax Office,
C. & M. Station, Bangalore.

*Dated* 26th April 1939.

From

J. N. Rajagopalan, Esq., B.A.,
Income-tax Officer,
C. & M. Station, Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore, BANGALORE.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
26 APR. 1939
Diary No. 4333
File No. R 645/39

Sir,

(Q) Indian Income-tax Act 1922 as amended by the Indian Income-tax Act 1939. Section 22(1)- Notice by publication in Press.

I have the honour to forward herewith a notice under Sub Section 1 of Section 22 of the Indian Income-tax Act 1922, as applied to C & M. Station, Bangalore for favour of publication in the Residency Orders in an Extraordinary issue before the end of this month.

I have the honour to be,
Sir,
Your most obedient servant,

J. N. Rajagopalan
Income-tax Officer.

S N I

Mr. M.S.V

C. T.

Ja 2814/

No. 136

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

OFFICE OF THE
[illegible] RESIDENT
[illegible] BANGALORE.
26 APR. 1939
Diary No. 4371
File No.....

BANGALORE 27 APR 39

O.. RG SIMLA 27 STE 24

COMMISSIONER INCOMETAX CIVIL MILITARY STATION

BANGALORE

S.N.H C.P.II (J)

22nd ?

31(5)-IT-39 YOUR LETTER 21ST APRIL

NEWS PAPERS SELECTED APPROVED ARRANGE PUBLICATION

NOTICE BEFORE X IST MAY

- CEBOR -

378 19/15

The sequence of entries at the beginning of this telegram is—class of telegram, time handed in, serial number (in the case of foreign telegrams only), office of origin, date, service instructions (if any) and number of words.

**This form must accompany any enquiry respecting this telegram.**

MGIPAh.—1424—5-9-36—18,800.

~~VERY URGENT.~~

S.N.8

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

*Bangalore, the* 29th April 1939.

R.Dis. No. F.31(a)-39 Judl.

A copy of the undermentioned paper is forwarded to the Assistant Commissioner of Income-tax, C.& M. Station, Bangalore, for information and necessary action with reference to endorsement from this Residency R.Dis.No.F.31-39/Judl., dated the 22nd April 1939.

S.N.4
c.p.11

~~A copy of the undermentioned paper(s) is forwarded with compliments to the Secretary to the Government of His Highness the Maharaja of Mysore, Department, for information,~~

~~in continuation of~~
~~with reference to~~ the correspondence ending with (his) ~~Memorandum~~ letter ~~from~~ ~~endorsement~~

~~No. , dated the~~

By order, etc.,

for ~~Secretary~~ ~~Asst. Secy.~~ to the Resident in Mysore. and Commissioner of Income-tax.

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List of papers.

S.N.7
P.U.C

Telegram from the Central Board of Revenue No.31(5)-IT-39, dated the 27th April 1939.

S.N (9)

OFFICE OF THE
[illegible] RESIDENT
[illegible], BANGALORE.
No. 3784
File No. RD 31/39

C.No.46(1)(ii)-L.T./39.

CENTRAL BOARD OF REVENUE

New Delhi, the 1st April 1939.

From

T. S. Pillay, Esquire, M.A., B.L.,
First Secretary, Central Board of Revenue,

To

Commissioners of Income-tax,
(including the Commissioner of Income-tax,
(Central), Bombay.

Sir,

Notice under section 22(1) of the Act -
Exhibition of in Post Offices.

I am directed to invite a reference to Board's Notification No. 11-Income-tax dated the 25th March 1939 (published in the Gazette of India of the same date) and to say that necessary instructions have been issued by the Director General, Posts and Telegraphs to the Heads of Circles for the exhibition of the notice under section 22(1) of the Act on the Notice Boards of Post Offices. I am to request that arrangements may be made for the supply of the Notices direct to the Postmasters by the Income-tax Officers.

I have the honour to be,
Sir,
Your most obedient servant,

T. S. Pillay
3.4.39

First Secretary, Central Board of Revenue.

Copy forwarded to the Income-tax Adviser to the Central Board of Revenue.

(19

Issued 25/4/39. TS

Issue 26.4.39

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

*Bangalore, the* 25th April *193* 9.

B.Dis. No. F.31-39 Judl. Enc (1)

A copy of the undermentioned paper is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for necessary action.

~~A copy of the undermentioned paper(s) is forwarded with compliments to the Secretary to the Government of His Highness the Maharaja of Mysore, Department, for information, in continuation of with reference to the correspondence ending with (his) Memorandum letter from endorsement No. dated the~~

By order, etc.,

for Secretary to the Resident in Mysore. 22.4.39
~~Asst. Secy.~~ Commissioner of Inc. tax.

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List of papers.

P.U.C. Letter from the Central Board of Revenue, C.No.46(1)(ii)-I.T 39, dated the 1st April 1939.

21.4.39 21.4.39

24/4/39

Mr. N.S.V.

S.N.11

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
24 APR. 1939
Diary No. 4217
File No.

RD 31/39.

C.No.38(12)-I.T./39.

CENTRAL BOARD OF REVENUE

New Delhi, the 14th April 1939.

From

T. S. Pillay, Esquire, M.A., B.L.,
First Secretary, Central Board of Revenue,

To

All Commissioners of Income-tax
(including the Commissioner of Income-tax, (Central) Bombay).

Sir,

Indian Income-tax Act, 1922 - Section 22(1) - Notice under - Publication in the press and in the prescribed manner - Publication in the principal Indian languages.

I am directed to enclose a copy each of question No. 150 asked in the Legislative Assembly by Mr. Manu Subedar on the 4th April 1939 and the Hon'ble the Finance Member's reply thereto, for information and necessary action.

2. It would be sufficient if the notices in the principal Indian languages are put up in the Notice Boards of the offices and Courts specified in Rule 18 as finally promulgated.

I have the honour to be,
Sir,
Your most obedient servant,

17-4-39

First Secretary, Central Board of Revenue.

Copy forwarded to the Income-tax Adviser to the Central Board of Revenue.

R.C.S.
15/4.

1500. Mr. Manu Subedar: Will the Honourable the Finance Member please state:

(a) whether a representation has been received by Government making a request with regard to the publication of notice under section 22 of the Indian Income-tax Act as follows :-

> "1. The publication of the notice in the press should also include publication in the principal vernacular papers of the various Provinces. This provision is necessary in order that the notice may attract the attention of a fairly large number of prospective assessees.
>
> 2. The notice in question under the proposed draft rule 18 should also be published in all the offices or courts mentioned therein in the principal vernaculars of the respective places. The object of this suggestion is to ensure that the notice is read by as large a number of people as possible";

(b) whether Government have considered this matter; and

(c) whether Government have decided to accept this request, at all events in the first year, with a view to securing the largest publicity for the convenience of assessees ?

---

REPLY.

The Hon'ble Sir James Grigg:

(a) Yes.

(b) Yes.

(c) Steps will be taken to secure effective publication of the Notice in the principal Indian languages.

---

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
3 MAY 1939
Diary No. 4589
File No.....

C.No.31(5) I.T./39.

CENTRAL BOARD OF REVENUE

Simla the 27th April 1939.

---

TELEGRAM.

From

The Central Board of Revenue,

To

The Commissioner of Income-tax,
Civil Military Station,
Bangalore.

Your letter twentyfirst April. Newspapers selected approved. Arrange publication notice before first May.

---

Copy forwarded by post in continuation of Board's endorsement C.No.31(5)-I.T./39, dated the 16th April 1939.

First Secretary, Central Board of Revenue.

FA 24
RD 31(2)/39

C.No.27(19)-I.T./39.

CENTRAL BOARD OF REVENUE.

New Delhi, the 6th December, 1939.

From

R.L. Gupta, Esquire, I.C.S.,
First Secretary, Central Board of Revenue.

To

All Chambers of Commerce and Trade Associations.

All Commissioners of Income-tax.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
14 DEC 1939
Diary No. 12,651
File No.

Sir,

Depreciation rates for income-tax purposes - Discussions with the Board.

I am directed to forward herewith an advance copy of a press note which is being published in the newspapers on the 12th December 1939.

I have the honour to be,

Sir

Your most obedient servant,

8.12.39,

First Secretary, Central Board of Revenue.

GDB.
8/12.

(24)

NOT TO BE BROADCAST OR PUBLISHED BEFORE DECEMBER 12, 1939

New Delhi, December 6, 1939.

PRESS NOTE

INCOME-TAX DEPRECIATION RATES

GENERAL DISCUSSIONS IN NEW DELHI

The Central Board of Revenue, New Delhi, proposes to hold between January 15 and 31, 1940 a series of discussions with representatives of Chambers of Commerce, Trade Associations and other interested organisations, on the income-tax depreciation rates a tentative schedule for which had lately been published in the Gazette of India for general consideration. Various suggestions and criticisms have been received and considered. The Board is of opinion that oral discussion of particular rates with the interests concerned may be useful and these discussions are accordingly being arranged.

Chambers of Commerce, Trade Associations and other organisations wishing to send representatives to these discussions are required to send intimation to the Board on or before December 30, 1939. As soon as these intimations are received, each body will be notified of the date and time fixed for discussion.

Central Board of Revenue.

CG/SMS.

(25)

Sri 14

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 25th December 1939.

R.Dis.No. F.31(a)-39 Judl.

A copy of the undermentioned paper is forwarded to the Inspecting Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore,

By order, etc.,

for SECRETARY TO THE RESIDENT &
COMMISSIONER OF INCOME-TAX.

S.N.13
P.U.C.

Letter from the Central Board of Revenue, C.No.27(19)-I.T./39 dated the 6th December 1939, with enclosure.

R.Dis.No. F.31-39 Judl.

From

The Commissioner of Income-tax,
Civil and Military Station,
Bangalore.

To

The Secretary,
Central Board of Revenue,
New Delhi.

Dated 21st April 1939.

Indian Income-tax (Amendment) Act, 1939- Section 22(1) - Notice by publication in the press.

- - - -

Sir,

I have the honour to refer to your letter C.No.31(5)-I.T./39, dated the 11th March 1939.

2. I propose to select the following newspapers for the publication of the notice:-

1) The Hindu

2) The Madras Mail

3) The Daily Post (a local daily of Bangalore)

No difficulty is likely to be felt in completing the second column of the Table (appended to the draft notice forwarded with your letter) so far as the Civil and Military Station of Bangalore is concerned and I enclose a specimen of the table filled in. In the notice to be issued, the last paragraph relating to 'Place of Assessment' will be omitted as the Indian Income Tax Act 1922 has been applied to the Civil and Military Station of Bangalore omitting Section 64.

3. The endorsement of the Central Board of Revenue D.A. Dis.53-Gl.1/38, dated the 7th April 1938 referred to in your letter under reference does not appear to have been received

in

in this office and I request you to send a copy of it.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd.) P. M. Raman Nayar.

for COMMISSIONER OF INCOME-TAX.

Copy with copy of the letter replied to forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for COMMISSIONER OF INCOME-TAX.

KK

c.p.2
R.Dis.F.82-38
'T'

# R O U T I N E.

Please see page 5 of the "List of Newspapers in British India considered suitable for receiving Government of India advertisements". It seems that "The Hindu" and "The Madras Mail" will suffice so far as the Civil and Military Station is concerned.

21.4.39

21.4.39

F. A.

The 'Daily Post' has large circulation in the station and publication therein is also necessary. The list referred to above is to be used only as a guide and is not absolute for the purpose in view. We have to ensure that the whole newspaper reading public of the station finds the notice in a newspaper normally read by them.

J. N. Aggarwal
22.4.39

Mr. N.S.V